

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA : CRIMINAL NO. _____

v. : DATE FILED: _____

MIGUEL VAZQUEZ : VIOLATIONS:
: 26 U.S.C. § 7206(2) (aiding or assisting in
: the preparation of false federal income
: tax returns - 52 counts)
: 26 U.S.C. § 7206(1)(filing false federal
: income tax return - 2 counts)
: 18 U.S.C. § 2 (aiding and abetting)

INFORMATION

COUNTS ONE THROUGH FORTY TWO

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times material to this information:

1. Defendant MIGUEL VAZQUEZ was employed as a tax preparer, who filed tax returns in exchange for payment of a fee. For tax year 2007, defendant VAZQUEZ filed returns while employed by another tax preparer. For tax years 2008 and 2009, defendant VAZQUEZ was the owner of Credit Connections, initially located at 2661 North 2nd Street in Philadelphia, then moved to 7134 Frankford Avenue, Philadelphia in 2009, and then moved to 2824 Cottman Avenue, Philadelphia, in 2010.

2. Defendant MIGUEL VAZQUEZ prepared false, fictitious and fraudulent federal income tax returns on behalf of other individuals which were filed with the Internal Revenue Service.

3. These false, fictitious and fraudulent tax returns sought refunds based on false, fictitious and fraudulent deductions and/or credits.

4. The tax returns prepared by defendant MIGUEL VAZQUEZ were false, fraudulent and fictitious because they stated that the filers had businesses which earned income, which was fictitious, and were eligible for tax credits for which they were not entitled. On the returns that he prepared for his clients, defendant VAZQUEZ followed a practice of falsely stating that every individual was self employed in a business for which he prepared a Schedule C business income form, which was completely fraudulent and fictitious and for which there was no basis in fact. In addition, based upon the fraudulent claims of self employment, VAZQUEZ prepared false and fictitious federal income tax returns and schedules which sought tax refunds based on the Earned Income Tax Credit when he knew that the individuals in whose names he had prepared the returns were not entitled to receive the credit.

5. After he had prepared the returns, defendant MIGUEL VAZQUEZ electronically filed the bogus returns with the Internal Revenue Service.

6. When the individual income tax refunds were received, defendant MIGUEL VAZQUEZ received a portion of the refund.

7. On or about the dates listed below, in the Eastern District of Pennsylvania, defendant

MIGUEL VAZQUEZ

willfully aided, assisted, procured, counseled, and advised the preparation and presentation, under or in connection with, matters arising under the internal revenue laws of the United States, of tax returns and other documents which were false or fraudulent as to a material matter, that is, that each falsely included a Schedule C business income form and falsely claimed an Earned Income Tax Credit, resulting in improper refund payments as follows:

Count	Taxpayer	Tax Year	Date Return Filed	Refund amount
1	BB	2007	7/30/2008	\$5,251
2	BB	2008	2/14/2009	5,441
3	BB	2009	2/23/2010	4,443
4	DV	2007	1/12/2008	2,928
5	DV	2008	1/21/2009	5,193
6	DV	2009	1/20/2010	5,530
7	FA	2007	1/18/2008	2,925
8	FA	2008	1/21/2009	5,300
9	FA	2009	1/20/2010	5,407
10	WS	2007	1/17/2008	2,926
11	WS	2008	1/22/2009	5,165
12	WS	2009	1/20/2010	5,300
13	DL	2007	4/30/2008	5,220
14	DL	2008	2/16/2009	5,410
15	DL	2009	3/6/2010	5,653
16	CRC	2007	3/29/2008	2,853
17	CRC	2008	3/31/2009	3,832
18	CRC	2009	1/20/2010	4,443
19	JHT	2007	2/11/2008	2,926
20	JHT	2008	3/31/2009	5,300
21	JHT	2009	1/18/2010	5,625
22	CR	2007	1/18/2008	2,923
23	CR	2008	3/23/2009	3,810
24	CR	2009	1/19/2010	5,610
25	ID	2007	1/16/2008	2,927
26	ID	2008	2/21/2009	5,110
27	ID	2009	1/19/2010	5,360
28	SLG	2007	2/11/2008	2,926
29	SLG	2008	2/16/2009	5,300
30	SLG	2009	1/18/2010	5,737
31	DD	2008	2/11/2009	5,331
32	DD	2009	1/18/2010	5,570
33	JM	2008	3/20/2009	5,278
34	JM	2009	1/18/2010	5,604
35	IH	2008	10/6/2009	5,300
36	IH	2009	1/21/2010	5,320
37	LJ	2008	2/13/2009	5,275
38	LJ	2009	1/18/2010	4,650
39	HM	2008	3/19/2009	4,013
40	HM	2009	1/18/2010	5,630
41	CP	2009	1/19/2010	5,625
42	JRO	2009	1/18/2010	4,443

All in violation of Title 26, United States Code, Section 7206(2).

COUNTS FORTY THREE THROUGH FIFTY TWO

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. For tax year 2009, defendant MIGUEL VAZQUEZ provided copies of identifications, social security numbers and tax information sheets of persons for whom he previously filed false and fraudulent tax returns to Person 1, a person known to the United States Attorney, in order to have Person 1 prepare false and fraudulent tax returns.

2. At the direction of defendant MIGUEL VAZQUEZ, Person 1 prepared false, fictitious and fraudulent federal income tax returns with the Internal Revenue Service. These false, fictitious and fraudulent tax returns sought refunds based on false, fictitious and fraudulent deductions and/or credits.

3. The tax returns prepared by Person 1 were false, fraudulent and fictitious because they falsely stated that every individual taxpayer was self employed in a business for which Person 1 prepared a Schedule C business income form, which was completely fraudulent and fictitious and for which there was no basis in fact. In addition, based upon the fraudulent claims of self employment, Person 1 prepared false and fictitious federal income tax returns and schedules which sought tax refunds based on the Earned Income Tax Credit when Person 1 knew that the individuals in whose names the returns were prepared were not entitled to receive the credit.

4. After Person 1 had prepared the returns, Person 1 electronically filed the bogus returns with the Internal Revenue Service.

5. Person 1 received the refunds on all these tax returns, cashed the refund checks, and shared the refunds with defendant MIGUEL VAZQUEZ.

6. On or about the dates listed below, in the Eastern District of Pennsylvania, defendant

MIGUEL VAZQUEZ

willfully aided, assisted, procured, counseled, and advised the preparation and presentation, under or in connection with, matters arising under the internal revenue laws of the United States, of tax returns and other documents which were false or fraudulent as to a material matter, that is, that each falsely included a Schedule C business income form and falsely claimed an Earned Income Tax Credit, resulting in improper refund payments as follows:

Count	Taxpayer	Tax Year	Date Return Filed	Refund amount
43	YRQ	2009	6/1/2010	\$ 4,355
44	MMP	2009	4/29/2010	2,074
45	RMM	2009	5/13/2010	7,364
46	FP	2009	6/7/2010	7,186
47	JG	2009	6/7/2010	7,396
48	EG	2009	6/4/2010	7,176
49	TQR	2009	6/1/2010	7,103
50	ICP	2009	5/19/2010	7,312
51	CRL	2009	7/16/2010	7,248
52	JG	2009	7/6/2010	7,416

All in violation of Title 26, United States Code, Section 7206(2), and Title 18 United States Code, Section 2.

COUNT FIFTY THREE

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. Defendant MIGUEL VAZQUEZ was a resident of Philadelphia, in the Eastern District of Pennsylvania.
2. On or about January 20, 2009, in Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendant

MIGUEL VAZQUEZ

willfully made and subscribed a United States income tax return, Form Schedule C, for the calendar year 2008, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant MIGUEL VAZQUEZ did not believe to be true and correct as to every material matter, in that the return falsely claimed an adjusted gross income of \$12,500 generated from Schedule C gross receipts, when, as defendant VAZQUEZ knew, his earnings were substantially higher.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FIFTY FOUR

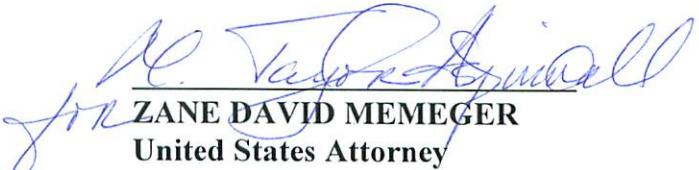
THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. Defendant MIGUEL VAZQUEZ was a resident of Philadelphia, in the Eastern District of Pennsylvania.
2. On or about January 16, 2010, in Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendant

MIGUEL VAZQUEZ

willfully made and subscribed a United States income tax return, Form Schedule C, for the calendar year 2009, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant MIGUEL VAZQUEZ did not believe to be true and correct as to every material matter, in that the return falsely claimed an adjusted gross income of \$15,500 generated from Schedule C gross receipts, when, as defendant VAZQUEZ knew, his earnings were substantially higher.

In violation of Title 26, United States Code, Section 7206(1).



ZANE DAVID MEMEGER
United States Attorney